

## **ABSTRACT**

It is an object of the present invention to reduce the number of steps for manufacturing an indoor unit of an air conditioner that exhibits a luminous design. The indoor unit of an air conditioner comprises a front panel and a coating layer (43, 46). A first  
5 panel (240) and a second panel (241) of the front panel are formed from a transparent material in which luminous grains have been admixed. The coating layer (43, 46) exhibits a color scheme or a pattern, and is provided to the reverse side of the first panel (240) and the second panel (241).